

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

735I0697

HOUSE BILL NO. 1254

Introduced by: Representatives Weems, Cutler, and Van Gerpen and Senator Greenfield

1 FOR AN ACT ENTITLED, An Act to exempt certain purchases of material used in the
2 production of greenhouse, nursery, and ornamental plants from sales and use taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 The purchase of any fertilizer, insecticides, pesticides, herbicides, growth regulators,
7 fumigants, preservatives, soil, and plant shine that is directly used in the production of
8 greenhouse, nursery, and ornamental plants intended to be sold ultimately at retail within or
9 without the State of South Dakota is hereby specifically exempted from the tax imposed by
10 chapter 10-45.

11 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
12 follows:

13 The use in this state of any fertilizer, insecticides, pesticides, herbicides, growth regulators,
14 fumigants, preservatives, soil, and plant shine directly used in the production of greenhouse,
15 nursery, and ornamental plants intended to be sold ultimately at retail within or without the State
16 of South Dakota is hereby specifically exempted from the tax imposed by chapter 10-46.

